



Received & Inspected

MAR 19 2009

FCC Mail Room

March 17, 2009

Office of the Secretary
Federal Communications Commission
Attention: CGB Room 3-B431
445 12th Street SW
Washington, DC 20554

Re: Affidavit

To Whom It May Concern:

I, Gregg M. Harper, as Executive Vice President of Wazoo Sports, Inc, have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of Wazoo Sports Inc.

I hereby declare the statements contained in the aforementioned petition regarding our organization and Wazoo Sports programming, to be true and accurate to the best of my knowledge and belief.

Wazoo Sports, Inc.

BY :

A handwritten signature in black ink, appearing to be "G. Harper", written over a horizontal line.

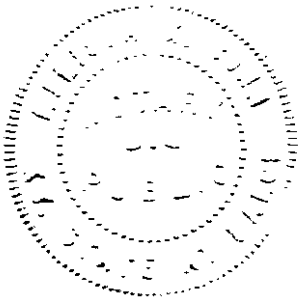
Gregg M. Harper
Executive Vice President of Operations

GMH/ldh

*Subscribed and sworn to before me this 17th day of March, 2009,
by Gregg M. Harper.*

My commission expires April 23, 2011.

*Melissa K. Conn, Notary Public
State of Large, Kentucky*



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Office of the Secretary
Federal Communications Commission
Attention: CGB Room 3-B431
445 12th Street SW
Washington, DC 20554

March 17, 2009

Petition for Exemption from Closed Captioning Requirements

Wazoo Sports, Inc. is a "for profit" high school sports broadcasting network founded in November of 2007 and located in London, Kentucky. Our mission is to provide local communities with local high school sports content on cable television and over the Internet.

Our programming includes but is not limited to high school football, boy's and girl's basketball, baseball, softball, volleyball and soccer. Our programming reaches a small underserved, but loyal, audience.

Our programming consists of LIVE full game coverage of the above mentioned high school sports, produced and transmitted "on location", and aired by multiple cable and television outlets in our designated market areas. A typical broadcast will last between ninety minutes and three hours, depending on the sport being broadcast. On the average, we broadcast two live games per week in each market, and also make those games available for rebroadcast with our cable and television partners.

Costs of Closed Captioning

For the reasons set forth below, Wazoo Sports, Inc. hereby requests an undue burden exemption from the closed captioning rules for all Wazoo Sports programming, pursuant to § 79.1(f) of the Commission's rules.

Due to the nature of our programming, and especially since the programming is all produced and transmitted "on location", the following would be required for each of our THREE production trailers to meet the current closed captioning requirements.

Documentation supporting the cost of each of these items is attached to this petition.

- 1) Dell Precision R5400 Rack Mount Workstation estimated at \$2,829 each
- 2) CPC-500 Software for Live Broadcast estimated at \$1,995 each
- 3) Link PCE-845 Hardware Encoder estimated at \$1,200 each

The total cost of equipment for each trailer is estimated at \$6,024, making the total equipment cost for all three trailers \$18,072 plus any applicable taxes and shipping charges.

In addition to equipment, it would be necessary to employ an individual for each production trailer to manually transcribe the programming into the CPC-500 software. The estimated cost for these persons would be \$30,000 annually, based on the number of broadcasts projected for the 2009 broadcast season.

Due to the live nature of our broadcasts and the number of free-lance broadcast personnel we utilize, the current voice recognition software solutions are not a viable option for producing the closed captioning.

Financial Impact on Program Provider

In 2008 Wazoo Sports incurred a total of \$209,833 in cost to produce all of our broadcasts. The costs for these broadcasts have been determined from the following line items on the Wazoo Sports Profit & Loss Statement for the 2008 fiscal year, which is attached.

- 1) Salaries (partial for 3 full-time production people)
- 2) Production (free-lance contract labor)
- 3) Satellite costs
- 4) Streaming costs
- 5) Travel

The additional burden of closed captioning would impose a one-time cost of \$18,072 plus applicable taxes and shipping charges, and an additional \$90,000 ANNUALLY to our broadcast expenses. That results in a 42% increase in the annual cost of

production, which would be difficult to digest given the current state of profitability (losses) since our inception.

Financial Resources of the Program Provider

Wazoo Sports is an "early stage" business, currently in our sixteenth month of operation. We have raised seed capital, Series A capital, and are currently raising series B capital for the purposes of expansion and reaching positive cash flow. We have yet to achieve profitability in our business model. A Balance Sheet and Income Statement for 2008 is attached to this petition.

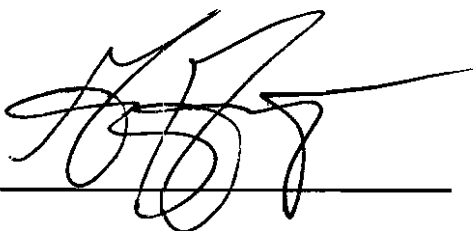
Conclusion

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have a significant impact on Wazoo Sport's operations. Because of the significant difficulty and expense of providing closed captions, a waiver under § 79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

Respectfully submitted,

Wazoo Sports, Inc.

By:

A handwritten signature in black ink, appearing to be "G. Harper", written over a horizontal line.

Gregg M. Harper
Executive Vice President of Operations
1380 West Fifth Street
Suite 200
London, KY 40743
(606) 720-0005
(606) 862-2629 fax


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Print Summary



Dell Precision R5400

Starting Price \$3,674
Instant Savings \$845

Subtotal \$2,829

Lease from \$75/mo. (48 pmts)¹



0 Payments for 90 Days |
Apply



Discount Details



Preliminary Ship Date: 3/24/2009

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• Dell Precision R5400

Date	3/17/2009 3:07:00 PM Central Standard Time				
Catalog Number	4 Retail 04				
Catalog Number / Description	Product Code	Qty	SKU	Id	
Dell Precision Workstation R5400: Quad Core Intel® Xeon® Processor E5410 (2.33GHz, 2X6M L2, 1333)	R523	1	[223-9508]	1	
Operating System: Genuine Windows Vista® Business Bonus- Windows XP Professional downgrade	XP33BDP	1	[467-6061]	11	
Productivity Software: Microsoft® Office 2007 Small Business Edition and Adobe Acrobat 9.0 STD	WS27SB	1	[410-1862][420-6713]	22	
Graphic Cards: 256MB PCIe x16 nVidia Quadro FX570, Dual Monitor DVI Capable	FX570	1	[320-6957]	6	
Hardware Support Services: 3 Year ProSupport for End Users and 3 Year NBD On-site Service	Q3PY	1	[983-9142][984-5790][989-0052] [989-3160][989-3449][991-2187] [991-2188]	29	
Memory: 2GB, DDR2 SDRAM FBD Memory, 667MHz, ECC (4 DIMMS)	2G4E6	1	[311-8937]	3	
Removable Media Storage Device: 8X DVD-ROM with Cyberlink Power DVD™	DVD8	1	[313-6619][420-9179]	16	
Hard Drive Configuration: C1 All SATA drives, Non-RAID, 1 drive total configuration	SATA1	1	[341-7029]	9	
Boot Hard Drive: 500GB SATA 3.0Gb/s, 7200 RPM Hard Drive with 16MB DataBurst Cache™	500ST	1	[341-7557]	8	

Riser with 2 slots: Riser with PCIe x16 wired as x8 (1), PCI-X (1)	PCIER	1	[430-3122]	24
Monitors: Dell 20 inch UltraSharp™ 2007FP Flat Panel, adjustable stand, VGA/DVI	2007FP	1	[320-4683]	5
Remote Access Host Card: No Remote access host card for FX100 Remote Access Device	NORAD	1	[330-1085]	19
Rack Rails & Cable Management Arm: Sliding Rapid/Versa Rails and Cable Management Arm, Universal	RAILS	1	[330-0918]	27
Security Software: McAfee® Total Protection for Small Business, 15 Month	MCTP15E	1	[410-1730]	25
Resource DVD: Resource DVD - Contains Diagnostics and Drivers	RDVD	1	[330-0924]	21
Labels: Vista Premium Sticker	VPDGRD	1	[310-9161]	750
Speakers: No Speaker option	NSPKR	1	[313-2663]	18
Keyboard: USB Entry Quietkey, No Hot Keys	U	1	[330-1086]	4
Mouse: New Dell USB Optical Mouse with scroll, All Black Design	LOB	1	[330-1552]	12
Installation Services: No Onsite System Setup	NOINSTL	1	[900-9987]	32



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Computer Prompting & Captioning Co.

1010 Rockville Pike, Suite 306
Rockville, Maryland 20852-1419, USA
301-738-8487 • FAX 8488 • TTY 8489
info@cpcweb.com • www.cpcweb.com

Fed ID #: 52-1911964

PROPOSAL FOR A CAPTIONING SYSTEM

DATE: 3/16/09

To:

Gregg Harper
Wazoo Sports
865-603-0418
gharper@wazoosports.com

Qty	Items & Descriptions	Unit Price	Extended Price
1	CPC-500 Software for Live Broadcast	\$1,995	\$1,995
1	Link PCE-845 Hardware Encoder	\$1,200	\$1,200
	Shipping & Handling	(carrier rate)	
	TOTAL		\$3,195

* For details, please check the link: <http://www.cpcweb.com/cpc-500/>

Customer Support: Free 5 hours of phone support is provided for 12 months from the date the software was purchased; and 2 hours of free phone support for 6 months from the date a software upgrade was purchased. The following plan picks up when that free support ends.

Software	1 year	2 years	3 years	4 years	Lifetime
CaptionMaker CPC-500	\$175	\$325	\$450	\$525	\$575

Prepared by Jason Livingston
(301) 738-8487
jason@cpcweb.com

9:21 AM
02/19/09
Accrual Basis

Wazoo Sports, Inc
Balance Sheet
As of December 31, 2008

	Dec 31, 08
ASSETS	
Current Assets	
Checking/Savings	
Benton Deposit Account	265.45
Payroll (Nat'l City acct.)	0.68
Wazoo Sports	1,075.00
Wazoo Sports (Nat'l City acct.)	111,951.28
Total Checking/Savings	113,292.41
Accounts Receivable	
Accounts Receivable	11,625.00
Total Accounts Receivable	11,625.00
Other Current Assets	
Due from employees	2,012.80
Petty Cash-Benton	200.00
Prepaid Expenses	62,594.82
Total Other Current Assets	64,807.62
Total Current Assets	189,725.03
Fixed Assets	
2-Way Radios	1,195.68
Accumulated Depreciation	-31,404.12
Camera Kits	170,320.00
Computer Software	1,746.91
Dual Rackmount Monitors	990.13
Generators	11,190.28
HDV and DV Recorder	2,069.80
Office Computers	41,312.30
Office Copier	710.17
Office Furniture	20,479.73
Office Phones	2,843.94
Office Printer	1,583.97
Production System	
Add'l Production Software	1,044.10
Production System - Other	15,004.00
Total Production System	16,048.10
Production Trailers	53,140.15
Satellite Equipment	65,966.67
Vehicles	109,468.00
Total Fixed Assets	467,661.71
Other Assets	
Certificate of Deposit	93,750.00
Total Other Assets	93,750.00
TOTAL ASSETS	751,136.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	242,976.77
Total Accounts Payable	242,976.77
Credit Cards	
National City Credit Cards	
Credit Card #1	1,037.52
Credit Card #2	4,451.02
Credit Card #3	1,955.71
Total National City Credit Cards	7,444.25
Total Credit Cards	7,444.25

9:21 AM

02/19/09

Accrual Basis

Wazoo Sports, Inc
Balance Sheet
As of December 31, 2008

	Dec 31, 08
Other Current Liabilities	
Accrued Interest Payable	328.77
AIC Loan - Short term	42,125.29
Karen W. Carpenter Loan	200,000.00
Meritus Ventures Bridge Loan	160,000.00
N/P - Suburban Short term	17,767.30
Unearned Revenue	53,195.00
Total Other Current Liabilities	473,416.36
Total Current Liabilities	723,837.38
Long Term Liabilities	
AIC Loan	281,142.59
N/P - Suburban	25,731.34
N/P - Suburban #2	25,333.91
N/P - Suburban #3	25,645.06
Total Long Term Liabilities	357,852.90
Total Liabilities	1,081,690.28
Equity	
Additional Paid in Capital	1,281,500.00
Capital Stock	1,000.00
Retained Earnings	-68,518.01
Net Income	-1,544,535.53
Total Equity	-330,553.54
TOTAL LIABILITIES & EQUITY	751,136.74

9:25 AM
02/19/09
Accrual Basis

Wazoo Sports, Inc
Profit & Loss
January through December 2008

	Jan - Dec 08
Ordinary Income/Expense	
Income	
Discounts Given	-4,000.00
Merchandise Sales	6,057.00
Nissan on Nicholasville Shootou	500.00
Pay Perview	248.75
Sales	157,651.62
Syndication Revenue	500.00
Ticket Sales	
MCHF Ticket Sales	77,716.00
Total Ticket Sales	77,716.00
Total Income	238,673.37
Gross Profit	238,673.37
Expense	
Advertising and Promotions	176,851.53
Airfare	12,994.03
Automobile Expense	4,346.73
Automobile Rental	1,985.13
Bank Service Charges	729.89
Commissions	2,036.00
Computers	0.00
Contract Services	1,425.00
Convention Fees	823.00
Copier	0.00
Credit Card	1,075.51
Depreciation Expense	31,404.12
Dues and Subscriptions	125.00
Employee Reimbursement	53.01
Equipment Rental	0.00
Fees Paid to Schools	90,800.00
Flex Spending Account	204.00
Health Insurance	59,472.02
HoopFest	
HoopFest - Other	5,790.15
HoopFest Commission	11,250.00
HoopFest General Labor	10,485.00
HoopFest Hospitality Room	4,319.13
HoopFest Referees	3,060.00
Total HoopFest	34,904.28
Hoopin-It-Up	
Commislon	400.00
Hoopin-It-Up - Other	400.00
Total Hoopin-It-Up	800.00
Insurance	18,896.91
Interest Expense	15,071.43
Interest Meritus Ventures Loans	213.41
Internet Service	4,323.84
Legal and Professional Fees	69,701.95
Lock Box Rent	50.00
Lodging	
LCHF	98.06
MCHF	11,106.53
Lodging - Other	36,216.76
Total Lodging	47,421.35
Meals and Entertainment	17,415.25

9:25 AM

02/19/09

Accrual Basis

Wazoo Sports, Inc
Profit & Loss
 January through December 2008

	Jan - Dec 08
Merchandise	1,017.60
Mileage (Contract Labor)	665.19
Office Expense	9,366.19
Office Supplies	10,603.05
Payroll Expenses	864,528.91
Post Office Box Rental	94.00
Postage and Delivery	1,678.74
Printing and Reproduction	3,093.50
Production	110,188.80
Production Equipment	10,341.46
Property Tax	33.27
Reconciliation Discrepancies	0.98
Reimbursement Cell Phone	5,380.42
Reimbursement Empl Cobra Ins	3,301.88
Reimbursement Mileage	41,763.14
Rent	38,820.00
Rent Deposits	1,800.00
Repairs and Maintenance	588.01
Sales and Use Tax	20.02
Satellite Internet Service	18,868.75
Streaming	17,687.82
Subscriptions	875.08
Supplies and Materials	41.98
Taxes KY Form 720	175.00
Telephone	6,050.83
Travel	
Travel Reimb.-Contract Labor	200.00
Travel - Other	28,890.20
Total Travel	29,090.20
Utilities	506.82
Video Editing	150.00
Web Analytics	9,300.00
Web Development	19,128.67
Total Expense	1,798,283.70
Net Ordinary Income	-1,559,610.33
Other Income/Expense	
Other Income	
Interest Income	2,943.57
Other Miscellaneous Income	
Discounts Received	13,764.00
Other Miscellaneous Income - Other	2,710.00
Total Other Miscellaneous Income	16,474.00
Total Other Income	19,417.57
Other Expense	
Other Expenses	4,342.77
Total Other Expense	4,342.77
Net Other Income	15,074.80
Net Income	-1,544,535.53

9:27 AM

02/19/09

Wazoo Sports, Inc
Statement of Cash Flows
 January through December 2008

	<u>Jan - Dec 08</u>
OPERATING ACTIVITIES	
Net Income	-1,544,535.53
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-9,125.00
Due from employees	-2,012.80
Petty Cash-Benton	-200.00
Prepaid Expenses	-62,594.82
Accounts Payable	241,238.27
National City Credit Cards:Credit Card #1	1,037.52
National City Credit Cards:Credit Card #2	4,451.02
National City Credit Cards:Credit Card #3	1,955.71
Accrued Interest Payable	328.77
AIC Loan - Short term	42,125.29
Karen W. Carpenter Loan	200,000.00
Meritus Loan	-75,000.00
Meritus Ventures Bridge Loan	160,000.00
N/P - Suburban Short term	17,767.30
Unearned Revenue	53,195.00
Net cash provided by Operating Activities	-971,369.27
INVESTING ACTIVITIES	
2-Way Radios	-1,195.68
Accumulated Depreciation	31,404.12
Camera Kits	-170,320.00
Computer Software	-1,746.91
Dual Rackmount Monitors	-990.13
Generators	-11,190.28
HDV and DV Recorder	-2,069.80
Office Computers	-38,073.28
Office Copier	-710.17
Office Furniture	-20,479.73
Office Phones	-2,843.94
Office Printer	-1,583.97
Production System	-15,004.00
Production System:Add'l Production Software	-1,044.10
Production Trailers	-53,140.15
Satellite Equipment	-65,966.67
Vehicles	-109,468.00
Certificate of Deposit	-93,750.00
Net cash provided by Investing Activities	-558,172.69
FINANCING ACTIVITIES	
AIC Loan	281,142.59
N/P - Suburban	25,731.34
N/P - Suburban #2	25,333.91
N/P - Suburban #3	25,645.06
Additional Paid In Capital	1,281,500.00
Capital Stock	1,000.00
Net cash provided by Financing Activities	1,640,352.90
Net cash increase for period	110,810.94
Cash at beginning of period	2,481.47
Cash at end of period	<u>113,292.41</u>